

BEFORE THE IDAHO BOARD OF TAX APPEALS

JAMES THOMAS,)	
)	
Appellant,)	APPEAL NOS. 15-A-1021,
)	15-A-1022, 15-A-1023,
v.)	15-A-1025, 15-A-1026, and
)	15-A-1027
BINGHAM COUNTY,)	
)	FINAL DECISION
Respondent.)	AND ORDER
)	
)	

RESIDENTIAL PROPERTY APPEALS

These appeals are taken from six (6) decisions of the Bingham County Board of Equalization denying the protests of valuation for taxing purposes of properties described by Parcel Nos. RP1248100, RP1143600, RP1248900, RP1287700, RP1039900, and RP1143600. The appeals concern the 2015 tax year.

These matter came on for consolidated hearing October 2, 2015 in Blackfoot, Idaho before Board Member David Kinghorn. Appellant James Thomas was self-represented. Teresa Cronquist represented Respondent.

Board Members David Kinghorn, Linda Pike and Leland Heinrich participated in this decision.

The issue on appeal concerns the market values of six (6) improved residential properties.

The decisions of the Bingham County Board of Equalization are affirmed.

FINDINGS OF FACT

The subject parcels are located in Blackfoot, Idaho. Although there are some differences in the physical characteristics of the subject properties, the parties presented identical evidence in relation to each. Therefore, in the interest of judicial efficiency these appeals will be consolidated for purposes of decision-making.

Appeal No. 15-A-1021 (Parcel No. RP1248100)

The assessed land value is \$10,339, and the improvements' value is \$23,834, totaling \$34,173. Appellant contends the correct total assessed value is \$10,000.

This subject property is a .17 acre lot improved with a 603 square foot residence constructed roughly 85 years ago. The residence includes one (1) bedroom, one (1) bathroom, and a 603 square foot basement.

Appeal No. 15-A-1022 (Parcel No. RP1248900)

The assessed land value is \$11,554, and the improvements' value is \$30,612, totaling \$42,166. Appellant contends the correct total assessed value is \$12,000.

This subject property is a .25 acre lot improved with a 1,008 square foot residence constructed roughly 55 years ago. The residence consists of three (3) bedrooms and one (1) bathroom.

Appeal No. 15-A-1023 (Parcel No. RP1173600)

The assessed land value is \$11,613, and the improvements' value is \$34,800, totaling \$46,413. Appellant contends the correct total assessed value is \$12,000.

This subject property is a .179 acre lot improved with a 936 square foot residence constructed roughly 100 years ago. The residence includes two (2) bedrooms, two (2) bathrooms, and 936 square feet in the basement.

Appeal No. 15-A-1025 (Parcel No. RP1287700)

The assessed land value is \$10,519, and the improvements' value is \$35,150, totaling \$45,669. Appellant contends the correct total value is \$25,000.

This subject property is a .18 acre lot improved with an 871 square foot residence constructed roughly 97 years ago. The residence consists of two (2) bedrooms and one (1) bathroom.

Appeal No. 15-A-1026 (Parcel No. RP1039900)

The assessed land value is \$7,726, and the improvements' value is \$23,980, totaling \$31,706. Appellant contends the correct total value is \$16,000.

This subject property is a .122 acre lot improved with a 906 square foot residence constructed roughly 85 years ago. The residence includes two (2) bedrooms, one (1) bathroom, and a 590 square foot basement, of which 295 square feet are finished.

Appeal No. 15-A-1027 (Parcel No. 1143600)

The assessed land value is \$8,694, and the improvements' value is \$36,050, totaling \$44,744. Appellant contends the correct total value is \$25,000.

This subject property is a .138 acre lot improved with an 887 square foot residence constructed roughly 79 years ago. The residence consists of two (2) bedrooms, one (1) bathroom, and 252 finished square feet in the basement.

Appellant expressed concerns with increasing property and city taxes. Appellant

also claimed Respondent used sales of properties outside the immediate area to determine subjects' assessed values.

Respondent provided information concerning ten (10) residential sales involving properties located in Blackfoot. The sale properties were generally similar to the subject properties in terms of age, size, bedroom and bathroom count, and overall design. Sale prices ranged from \$47,900 to \$81,000. By contrast, subjects' assessed values were between \$31,706 and \$46,413, which Respondent noted were all less than the sale prices of the comparables.

CONCLUSIONS OF LAW

This Board's goal in its hearings is the acquisition of sufficient, accurate evidence to support a determination of fair market value, or as applicable exempt status. This Board, giving full opportunity for all arguments and having considered all testimony and documentary evidence submitted by the parties in support of their respective positions, hereby enters the following.

Idaho Code § 63-205 requires taxable property be assessed at market value annually on January 1; January 1, 2015 in this case. Market value is defined in Idaho Code § 63-201, as,

“Market value” means the amount of United States dollars or equivalent for which, in all probability, a property would exchange hands between a willing seller, under no compulsion to sell, and an informed, capable buyer, with a reasonable time allowed to consummate the sale, substantiated by a reasonable down or full cash payment.

The three (3) primary methods of determining market value are the cost approach,

the sales comparison approach, and the income approach. *Merris v. Ada County*, 100 Idaho 59, 63, 593 P.2d 394, 398 (1979). Residential properties like subjects are commonly valued using the sales comparison approach.

Appellant did not provide any sales information to support the requested values for the subject properties. Instead, Appellant's primary issue seemed to center on increasing property and city taxes. This Board has no jurisdiction over such matters, so is unable to address Appellant's concerns in this regard.

Respondent provided ten (10) sales for comparison with subjects. The sale properties shared many key similarities to subjects, such as size, age, and overall design. All of the sale prices exceeded the assessed values of the subject properties. Given this, the Board does not find support for Appellant's contention subjects' assessed values are too high.

In accordance with Idaho Code § 63-511, the burden is with the Appellant to establish error in subjects' assessed values by a preponderance of the evidence. Having presented no market value evidence, or otherwise providing support for the requested value reductions, Appellant failed to satisfy the requisite burden of proof. As such, the decisions of the Bingham County Board of Equalization are affirmed.

FINAL ORDER

In accordance with the foregoing Final Decision, IT IS ORDERED that the decisions of the Bingham County Board of Equalization concerning the subject parcels be, and the same hereby are, AFFIRMED.

Thomas
Appeal Nos. 15-A-1021, 15-A-1022, 15-A-1023, 15-A-1025, 15-A-1026, and 15-A-1027

DATED this 24th day of December, 2015.